## Internal Revenue Service

District Director

## Department of the Treasury

P.O. Box 2350 Los Angeles, Calif. 90053

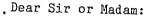
Person to Contact:

Telephone Number:

Refer Reply to:

Date:

AUG 0 6 1987



We have considered your application for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954.

In order for an organization to qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Code of 1954, it must be both organized and operated exclusively for any one or more of the purposes set forth in that section of the law.

Internal Revenue Ruling 74-17, Internal Revenue Bulletin 1974-1, page 130, provides that an organization formed by the unit owners of a condominium housing project to provide for the management, maintenance and care of the common areas of the project, as defined by State statute, with the membership assessments paid by the unit owners does not qualify under section 501(c)(3) of the Code. The services provided constitute private benefits not within the purview of section 501(c)(3) of the Code.

Based on the information submitted, we concluded that you did not qualify as an organization described in section 501(c)(3), and you have indicated your agreement to our conclusion by signing and returning the agreement Form 6016. We also considered whether you could qualify under section 501(c)(4) of the Code.

After careful consideration of the evidence submitted, we have concluded that you are not primarily engaged in promoting the common good and general welfare of the people of the community and, therefore, you are not operating exclusively for the promotion of social welfare. Accordingly, we hold that you do not qualify for exemption from Federal income tax as a social welfare organization described in section 501(c)(4) of the Internal Revenue Code of 1954.

Sincerely yours.

District Director

Form 6018

Department of the Treasury-Internal Revenue Service

Case Number    Date of Latest Determination Letter	(Rev. September 1980)	Consent to Proposed Adverse Action			Prepare In
Name of Organization or Plan and Address    Internal Revenue Service   Internal Revenue Service	Case Number		All references are to the Internal Revenue Code)		Duplicate
Name of Organization or Plan and Audress  RECEIVED  INTERNAL REVERUE SERVICE  LUNG 2 1987  LOS ANGELES DISTRICT  CORSENT to the proposed adverse action relative to the above organization or plan, as shown by the box(as) checked below understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section (3), etc., or Section 7476, Declaratory Judgments Relating to Qualification of Certain Retirement Plans, applies, I have the right of the proposed adverse action.  ANATURE OF ADVERSE ACTION  XEM. Denial of exemption 5C1(c)(3)  Revocation of exemption, effective  Modification of exemption, effective  Classification as a private foundation (section 509(a)), effective  Classification as a non-operating foundation (section 4942[j](3)), effective  Classification as an organization described in section 509(a)(1), effective  Classification as an organization described in section 170(b)(1)(A)(1), effective  (I you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.  XEXPAIRING PLANS ACTION (Signature instructions are on the back of this form.)  Name of Organization or Plan  Signature and Title			Date of Latest Determin	nation Letter	
RECEIVED   INTERNAL REVENUE SERVICE	Employer Identification Number	er	Downlo	<del></del>	
Internal Revenue Service  JUN 22 1987  Los Angelles District Careening Unit-77-33100  Lossent to the proposed adverse action relative to the above organization or plan, as shown by the box(es) checked below understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section 33, etc.; or Section 7476, Declaratory Judgments Relating to Qualification of Certain Retirement Plans, applies, I have the right of the proposed adverse action.    NATURE OF ADVERSE ACTION	Name of Occasions		Date of Proposed Adver	se Action Letver	<del></del>
Consent to the proposed adverse action relative to the above organization or plan, as shown by the box(es) checked below understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section (3), etc.; or Section 7476, Declaratory Judgments Relating to Status and Classification of Organizations under Section; (3), etc.; or Section 7476, Declaratory Judgments Relating to Classification of Certain Retirement Plans, applies, I have the right of Section 7476, Declaratory Judgments Relating to Classification of Certain Retirement Plans, applies, I have the right of Section 10 (2) (3)	risine of Organization or Plan ar	nd Address		RECEIVED	
Lorsent to the proposed adverse action relative to the above organization or plan, as shown by the box(es) checked belounderstand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section (3), etc., or Section 7478, Declaratory Judgments Relating to Status and Classification of Organizations under Section (3), etc., or Section 7478, Declaratory Judgments Relating to Status and Classification of Organizations under Section (3), etc., or Section 7478, Declaratory Judgments Relating to Status and Classification of Organizations under Section (4), etc., NATURE OF ADVERSE ACTION  XEM. Denial of exemption      SCI (c) (3)			INTERNA	L REVENUE SERVICE	
Lonsent to the proposed adverse action relative to the above organization or plan, as shown by the box(es) checked below understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section (3), etc., or Section 7476, Declaratory Judgments Relating to Status and Classification of Organizations under Section protest the proposed adverse action.	The second secon				
Loonsent to the proposed adverse action relative to the above organization or plan, as shown by the box(es) checked below understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section (3), etc., or Section 7476, Declaratory Judgments Relating to Qualification of Certain Retirement Plans, applies, I have the right of the proposed adverse action.					
I consent to the proposed adverse action relative to the above organization or plan, as shown by the box(es) checked below understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section (3), etc.; or Section 7476, Declaratory Judgments Relating to Qualification of Certain Retirement Plans, applies, I have the right of the proposed adverse action.  ***The proposed adverse action.**  ***The proposed adverse a			1.95 A 5:36 per	MGELES DISTRICT	
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The protest the proposed adverse action.    Protest the proposed adverse action.   Plans   Pla	I consent to the proposed	d adverse action relation	sh 1		
NATURE OF ADVERSE ACTION	understand that if Section 74 (3), etc.; or Section 7476, De	128, Declaratory Judgments	Relating to Status and Classification	nown by the box(es) check on of Organizations under:	ed below.   Section 501/c)
Modification of exemption (section 509(a)), effective  Classification as a private foundation (section 509(a)), effective  Classification as a non-operating foundation (section 4942(j)(3)), effective  Non-qualification under section 401(a)  Classification as an organization described in section 509(a)(), effective  Classification as an organization described in section 170(b)(1)(A)(), effective  (Signature instructions are on the back of this form.)  Name of Organization or Plan	process the proposed adverse	action.	Retail Neth	rement Plans, applies, I hav	e the right to
Revocation of exemption, effective    Modification of exempt status, effective   Classification as a private foundation (section 509(a)), effective   Classification as a non-operating foundation (section 4942(j)(3)), effective   Non-qualification under section 401(a)   Classification as an organization described in section 509(a)( )_effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.    XXXXIII.SIDDIAL CONSENSION CONSENS		1	•		
Revocation of exemption, effective    Modification of exempt status, effective   Classification as a private foundation (section 509(a)), effective   Classification as a non-operating foundation (section 4942(j)(3)), effective   Non-qualification under section 401(a)   Classification as an organization described in section 509(a)( )_effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.    Stranscriptions are not the adverse action shown above and the section of this form.]   Name of Organization or Plan		BEATTIN NATU	RE OF ADVERSE ACTION		
Modification of exempt status, effective     Classification as a private foundation (section 509(a)), effective     Classification as a non-operating foundation (section 4942(j)(3)), effective     Non-qualification under section 401(a)     Classification as an organization described in section 509(a)( )_effective     Classification as an organization described in section 170(b)(1)(A)( ), effective     If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.    XX.YMIX.Signothic consent Detarge Courts of Exemption (Signature instructions are on the back of this form.)     Name of Organization or Plan     Date	XFTY Denial of exemption	5C1(e)(3)	ic;		
Classification as a private foundation (section 509(a)), effective  Classification as a non-operating foundation (section 4942(j)(3)), effective  Non-qualification under section 401(a)  Classification as an organization described in section 509(a)( )_effective  Classification as an organization described in section 170(b)(1)(A)( ), effective  If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.  May an agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.  (Signature instructions are on the back of this form.)  Name of Organization or Plan  Date	Revocation of exemp	ition, effective			
Classification as a non-operating foundation (section 4942(j)(3)), effective    Non-qualification under section 401(a)    Classification as an organization described in section 509(a)( ) effective    Classification as an organization described in section 170(b)(1)(A)( ), effective    If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.    Majoritus ignorities consent described in section 170(b)(1)(A)( ), effective    (Signature instructions are on the back of this form.)    Name of Organization or Plan    Classification as a non-operating foundation (section 4942(j)(3)), effective   Classification as an organization described in section 509(a)( ) effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   Classification as an organization as an organization as an organization described in section 170(b)(1)(A)(A)(A)(A)(A)(A)(A)(A)(A)(	☐ Modification of exem	pt status, effective			
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Non-qualification under section 401(a)   Classification as an organization described in section 509(a)( )_effective   Classification as an organization described in section 170(b)(1)(A)( ), effective   If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.   XKYMICSIGNITION CONSENT CONTROL OF YOUR PROPERTY OF YOUR PLAN   Signature and Title   Date	_				
Classification as an organization described in section 509(a)( )_effective  Classification as an organization described in section 170(b)(1)(A)( ), effective  If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.   At your signorthic consent between consent your processor your records.   At your signorthic consent between consent your records.   (Signature instructions are on the back of this form.)  Name of Organization or Plan  Date					
Classification as an organization described in section 170(b)(1)(A)( ), effective  If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.  ***********************************					
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(Signature instructions are on the back of this form.)  Name of Organization or Plan  Signature and Title	Classification as an org	anization described in section	on 170(b)(1)(A)( ), effective		
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